IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.482 OF 2002

The Commissioner of Income-tax,
City-13, Mumbai .. Appellant.

V/s.

Shri Sam N. Motiwala .. Respondent.

Mr.R. Asokan i/b. H.D. Rathod for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 23RD AUGUST, 2004.

P.C. :

Heard.

2. The learned counsel for the revenue fairly conceded that in Cadell Weaving Mill Co. Ltd. V/s. C.I.T. [249 ITR 265], the question of law that is proposed by the revenue in this appeal is decided against the revenue. However, he submits that the judgment of this Court in the case of Cadell Weaving Mills Co. ltd. (supra) is under challenge before the Supreme Court.

3. Insofar as we are concerned, the

controversy stands concluded by the Division Bench judgment of this court in the case of Cadell Weaving Mills Co. Ltd. (supra) and, therefore, the appeal does not deserve to be admitted.

4. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)